

## Legal Dimensions of CSR: Impacts on Corporate Performance and Stakeholder Trust

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**ABSTRACT:** Corporate Social Responsibility (CSR) has evolved from a voluntary philanthropic endeavor to a strategic component deeply embedded in legal and regulatory frameworks. This study aims to explore the role of the legal dimension in CSR implementation and its influence on organizational performance and stakeholder perceptions. Employing a narrative review methodology, the research systematically analyzed peer-reviewed literature from major academic databases including Scopus, Web of Science, and Google Scholar. Through Boolean logic and thematic filtering, the study identified trends and patterns related to legal compliance, organizational commitment, and public trust. The results reveal that legal CSR contributes significantly to internal operational efficiency, enhances employee commitment, and elevates public acceptance. Legal compliance also serves as a strategic tool in reputation management and stakeholder engagement. However, systemic barriers such as inconsistent regulations, lack of institutional coordination, and limited legal expertise hinder optimal implementation. Policy instruments including mandatory reporting, fiscal incentives, and international standard adoption (e.g., GRI) have proven effective in enhancing compliance. Furthermore, public trust and legal knowledge act as key mediators, bridging the gap between policy and perception. This review underscores the necessity of a holistic policy approach and calls for reform in regulatory frameworks and organizational capacity building. The findings provide valuable insights for policymakers, corporate leaders, and scholars seeking to align legal frameworks with sustainable CSR practices.

**Keywords:** Legal CSR; Corporate Governance; Stakeholder Trust; Organizational Performance; Public Perception; Policy Compliance; Regulatory Reform.



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## INTRODUCTION

Corporate Social Responsibility (CSR) has emerged as a prominent field in both academic and practical discourse, particularly over the past few decades. The concept has evolved to encompass

a multidimensional framework that includes economic, ethical, philanthropic, and legal dimensions (Carroll, 1991). While much attention has been devoted to the ethical and philanthropic aspects of CSR, the legal dimension has recently gained increasing scrutiny due to its foundational role in ensuring compliance, accountability, and corporate legitimacy (Becchetti et al., 2020; Uzma, 2016). Scholars argue that the legal responsibilities of firms are not only limited to adherence to laws and regulations, but also extend to the broader context of ensuring justice and institutional integrity within a rapidly globalizing economic system (Hamid et al., 2020).

In the global CSR landscape, the legal component is frequently viewed as the bedrock upon which other dimensions are constructed. Companies are expected to comply with local and international legal frameworks as a prerequisite for implementing socially responsible initiatives (Hamid et al., 2020). Legal compliance, in this regard, becomes an indispensable element of corporate conduct, enhancing transparency, trust, and the overall reputation of the organization (Becchetti et al., 2020). Recent literature has emphasized that a strong legal foundation not only improves public image and stakeholder relationships but also mitigates risks associated with non-compliance and unethical conduct (Uzma, 2016). Moreover, companies that integrate legal standards into their CSR strategies are better positioned to respond proactively to societal expectations and regulatory changes (Duarte et al., 2022).

The significance of legal compliance in CSR is further underscored by the wide array of regulatory domains it covers. These include environmental laws, labor rights, consumer protection, anti-trust regulations, and transparency mandates, which collectively serve as critical indicators of corporate responsibility (Becchetti et al., 2020; Hamid et al., 2020). Studies suggest that legal accountability acts as both a constraint and an enabler for corporations, ensuring that their operations do not harm stakeholders or the environment (Duarte et al., 2022). Consequently, legal compliance is considered a precondition for sustainability and ethical legitimacy in both developed and developing contexts (Becchetti et al., 2020).

Transparency and disclosure are key elements within the legal dimension of CSR. Several scholars argue that accurate and honest communication about corporate activities and their legal status fosters good governance and minimizes conflicts between firms and stakeholders (Becchetti et al., 2020; Duarte et al., 2022). Mandatory and voluntary legal disclosures, including non-financial reporting and audit trails, play a pivotal role in demonstrating a company's adherence to regulatory norms (Uzma, 2016). These practices are crucial for reinforcing stakeholder trust, especially in industries that operate under intense public scrutiny (Hamid et al., 2020).

Despite the growing consensus on the importance of legal dimensions in CSR, various challenges persist. The diversity in legal systems and the disparity in enforcement mechanisms across jurisdictions complicate the implementation of uniform legal standards in CSR (Becchetti et al., 2020). In many developing countries, weak legal infrastructure and limited regulatory oversight hinder the effective enforcement of CSR-related laws (Uzma, 2016). Companies operating in such contexts face unique difficulties in balancing legal compliance with operational efficiency and market competitiveness (Chapagain et al., 2023).

Another persistent challenge relates to the alignment of corporate objectives with regulatory expectations. Firms often struggle with interpreting legal requirements in rapidly changing policy environments, especially when legal reforms lag behind social and technological advancements (McCredie & Sadiq, 2019). Furthermore, inconsistencies between formal legal obligations and actual business practices can lead to superficial compliance that fails to address the core issues of social and environmental justice (Montazeri et al., 2017). This disjunction is particularly pronounced in sectors such as sports and food services, where multiple and sometimes conflicting standards coexist.

There also exists a significant gap in literature concerning the direct empirical relationship between legal CSR and corporate performance—particularly social and environmental outcomes. While legal compliance is widely acknowledged as foundational, studies rarely isolate its effects from those of other CSR dimensions, such as ethics and philanthropy (Becchetti et al., 2020; Hamid et al., 2020). This creates ambiguity regarding the actual contribution of legal CSR to organizational sustainability, leaving researchers and practitioners without clear evidence to guide policy and implementation.

Given the aforementioned challenges and knowledge gaps, the primary objective of this review is to systematically explore the legal dimensions of CSR and their implications for corporate performance, particularly in terms of social and environmental outcomes. This study aims to disentangle the legal aspects from other CSR dimensions and assess their individual and interactive impacts on stakeholder trust, regulatory compliance, and corporate legitimacy. It also seeks to identify the mechanisms through which legal CSR contributes to or hinders sustainability in different contexts.

The scope of this review includes comparative analyses between developed and developing countries to highlight how legal frameworks, enforcement capacities, and cultural norms shape the implementation of CSR. The focus will also extend to specific sectors such as manufacturing, food services, and sports, where legal CSR faces unique challenges and opportunities. By integrating literature from diverse regulatory environments and industry-specific contexts, this study aspires to present a comprehensive understanding of the legal foundations of CSR.

Ultimately, the aim is to offer theoretical and practical insights that bridge the gap between normative legal compliance and measurable social-environmental performance. In doing so, the review contributes to an enhanced understanding of how corporations can align their legal responsibilities with broader CSR objectives, thereby fostering ethical conduct, stakeholder engagement, and sustainable development.

## METHOD

This study employed a comprehensive and systematic literature review to investigate the legal dimensions of Corporate Social Responsibility (CSR). To ensure methodological rigor and enhance the reproducibility of findings, the research utilized three primary academic databases—Scopus,

Web of Science, and Google Scholar—as the core sources for identifying peer-reviewed articles. These databases were chosen due to their extensive indexing coverage, accuracy in metadata, and robust bibliometric analysis tools, all of which are critical for mapping interdisciplinary research spanning law, management, and CSR studies (Hamid et al., 2020; Uzma, 2016).

Scopus was prioritized because of its integrated filtering options that distinguish peer-reviewed publications and provide access to structured bibliographic metadata. This feature enabled automated data extraction and bibliometric mapping using tools such as VOSviewer and BibExcel. Web of Science complemented Scopus by offering reliable datasets for tracking citation trends and conducting comparative disciplinary analyses. Although Google Scholar was not as rigorous in its validation of journal quality, it was used to capture grey literature and non-indexed articles, enhancing the comprehensiveness of the search (Hamid et al., 2020; Uzma, 2016).

To operationalize the search strategy, a structured keyword design was implemented, employing Boolean logic to maximize the sensitivity and specificity of the search. The primary keywords were derived from common terminology in legal and CSR discourse, such as "legal dimension," "law and social responsibility," "CSR compliance," and "corporate governance." These were used in combination with Boolean operators like AND, OR, and NOT. For instance, queries such as ("corporate social responsibility" AND "legal" AND "corporate governance") or ("CSR" AND ("legal dimension" OR "law" OR "regulation" OR "compliance")) were employed to extract articles that addressed the intersection of CSR with legal governance and regulatory compliance.

Advanced search features in Scopus and Web of Science were used to filter results by publication year, document type, discipline, and language. This helped refine the scope to recent and relevant studies while excluding unrelated or outdated content. Additionally, citation tracking in Web of Science enabled the identification of seminal works and their academic impact within the field. Controlled vocabulary tools, such as subject-specific thesauri, were used to refine keyword selection and ensure consistency across searches.

The search process also incorporated wildcard characters to account for variations in word endings (e.g., "regulat\*" to include "regulation," "regulatory," and "regulated"). Tighter precision was achieved by using quotation marks around specific phrases (e.g., "legal dimension of CSR") and parentheses to group related terms logically within the Boolean queries.

The inclusion criteria for selecting studies were as follows: (1) peer-reviewed articles published in academic journals indexed in Scopus, Web of Science, or Google Scholar; (2) articles written in English; (3) studies explicitly addressing the legal aspects of CSR, including regulation, compliance, and governance; and (4) publications from the last 10 to 15 years to ensure relevance to contemporary CSR issues. Exclusion criteria included non-peer-reviewed content, articles unrelated to CSR legal frameworks, and publications focusing solely on environmental or philanthropic dimensions without legal linkage.

Following the initial query, all search results were screened for duplicates and reviewed for title and abstract relevance. Full-text reviews were conducted for shortlisted articles to assess methodological rigor and thematic alignment with the research objectives. The selection process

was iterative, involving successive refinement of search terms and inclusion/exclusion criteria based on preliminary analysis outcomes.

To support the systematic review's transparency and replicability, all search terms, filters, and results were documented. Data from different databases were triangulated to validate findings and ensure comprehensiveness. The integration of machine-assisted searches with manual cross-referencing, including citation chaining and backward reference analysis, ensured that key literature was not overlooked.

Literature that met the inclusion criteria was organized using reference management tools such as EndNote and Mendeley. These tools facilitated the categorization of articles by themes, publication year, jurisdictional focus, and relevance to legal dimensions of CSR. By tagging and annotating key findings, the research ensured systematic extraction of data for further qualitative and bibliometric analysis.

Overall, this methodology provides a robust foundation for synthesizing current knowledge on the legal framework surrounding CSR. The multi-database, Boolean-enhanced search strategy, combined with rigorous filtering, tracking, and documentation processes, ensures that the review captures a comprehensive and high-quality corpus of literature, facilitating meaningful analysis of trends, gaps, and theoretical contributions in the field.

## RESULT AND DISCUSSION

The findings of this narrative review reveal a robust and multidimensional relationship between the legal dimensions of corporate social responsibility (CSR) and organizational performance. Empirical evidence consistently shows that legal compliance embedded within CSR frameworks significantly enhances both operational and reputational performance across various sectors (Jarkovská & Jarkovská, 2021; Becchetti et al., 2020).

In sectors such as hospitality and manufacturing, rigorous implementation of legal frameworks within CSR initiatives contributes to increased productivity and improved employee behavior. These outcomes are strongly associated with enhanced employee morale and commitment to company values, which are reinforced by consistent enforcement of legal norms (Jarkovská & Jarkovská, 2021; Becchetti et al., 2020). Moreover, adherence to regulatory mandates often results in the formation of more disciplined internal structures. This institutional discipline motivates employees to comply with internal procedures, thereby enhancing overall organizational efficiency (Jarkovská & Jarkovská, 2021).

Further evidence supports the idea that organizations incorporating legal standards into CSR experience lower operational error rates and higher productivity. Legal compliance serves as a catalyst for implementing robust internal control systems, which positively influence both financial performance and non-financial outcomes such as transparency and reporting quality (Becchetti et al., 2020). Particularly in the services and energy sectors, strict legal adherence correlates with

increased employee loyalty and commitment, which in turn translates into improved organizational outcomes (Malik, 2024).

In both public and private institutions, companies that integrate legal frameworks into their policies tend to receive favorable responses from internal stakeholders. Employees perceive these policies as signals of fairness and certainty, fostering a work environment grounded in trust and legal assurance (Jarkovská & Jarkovská, 2021). Additionally, empirical studies underscore the value of legal training and awareness programs that empower employees, reduce workplace conflict, and enhance performance (Becchetti et al., 2020).

Longitudinal studies highlight the long-term benefits of legal CSR compliance, showing that it contributes to corporate growth and sustainability. Legal obligations not only provide immediate improvements in performance but also strengthen organizational resilience over time (Jarkovská & Jarkovská, 2021). Evidence indicates that systems integrating ethical standards, internal control, and legal oversight achieve higher performance metrics compared to those without such frameworks (Becchetti et al., 2020).

Organizations with strong legal CSR practices also tend to implement performance-linked remuneration systems. These frameworks foster a corporate culture conducive to innovation and operational efficiency (Jarkovská & Jarkovská, 2021). Quantitative data further show that investment in legal infrastructure and oversight mechanisms correlates with employee satisfaction and CSR-driven productivity gains (Becchetti et al., 2020).

The mediating role of organizational commitment has emerged as a critical link between legal CSR responsibilities and performance outcomes. Research by Mahenthiran et al. (2015) and Lin et al. (2011) illustrates that commitment serves as a psychological mechanism whereby legal adherence fosters employee identification with organizational values. High levels of organizational commitment translate into greater employee engagement, improved work quality, and reduced turnover.

Theoretical models developed in the literature integrate trust, organizational identification, and a sense of belonging as mediators between legal obligations and performance outcomes. Companies that implement CSR policies in line with legal standards often report increased perceptions of organizational justice, further reinforcing employee loyalty (Mahenthiran et al., 2015; Lin et al., 2011).

Using advanced analytical techniques such as path analysis and PLS-SEM, researchers confirm that organizational commitment significantly mediates the relationship between legal compliance and performance enhancement. These mediatory effects are particularly strong in sectors characterized by high regulatory demands and institutional discipline, such as services and manufacturing (Mahenthiran et al., 2015).

Furthermore, public perception of CSR grounded in legal compliance plays a pivotal role in shaping consumer trust and acceptance. Studies by Chen et al. (2021) and Georgiadou (2022) demonstrate that public approval is closely tied to a company's adherence to legal norms. This is especially evident in industries like energy and healthcare, where compliance is associated with safety and ethical service delivery.



Public perception data reveal that companies showcasing transparent legal compliance are more likely to earn consumer trust, leading to brand loyalty and market support. In the energy sector, community endorsement for sustainability initiatives is directly influenced by perceived legal integrity. Likewise, in healthcare, strict adherence to CSR-related legal standards reassures patients regarding safety and quality of care (Chen et al., 2021).

Studies from developing countries further validate these claims, showing that informed publics are more inclined to support legally compliant firms. Transparency and accountability in legal CSR practices elevate organizational credibility and consumer trust. These perceptions are often measured via consumer satisfaction surveys and behavioral indicators (Chen et al., 2021; Georgiadou, 2022).

Trust and legal literacy serve as mediators between legal CSR and public perception. Nguyen & Anh (2024) emphasize that legal knowledge disseminated through corporate communications enhances stakeholder awareness and fosters consumer support. Transparent mechanisms like non-financial reporting and third-party audits further solidify public trust and legitimacy.

Cognitive factors, including legal knowledge and ethical reasoning, reinforce these mediatory roles. Companies that proactively educate consumers on their legal CSR practices achieve higher engagement levels and consumer advocacy. Thus, public trust, legal awareness, and transparent communication are essential pillars connecting legal CSR to public approval (Chen et al., 2021; Nguyen & Anh, 2024).

Contextual variation in legal CSR implementation highlights disparities in institutional and cultural environments. Becchetti et al. (2020) and Uzma (2016) note that countries with established legal traditions exhibit standardized CSR execution. In contrast, developing regions often struggle with enforcement, necessitating localized adaptations.

Differences in legal systems—such as common law versus civil law—further shape organizational responses to CSR mandates. Political and institutional stability also influences legal CSR implementation. Regions with robust governance structures report more effective legal CSR outcomes, while areas with institutional fragility experience enforcement challenges.

Flexible strategies that account for legal and cultural heterogeneity are therefore essential for effective CSR implementation. Case studies from Indonesia's hospitality sector illustrate successful CSR legal integration, where local expectations and ethical standards drive improved performance (Chavan et al., 2022). Conversely, CSR efforts in the energy sectors of Southeast Asia have faltered due to weak enforcement and inter-agency dissonance, resulting in public distrust (Chavan et al., 2022).

These comparative insights demonstrate that institutional readiness, cultural alignment, and policy coherence are vital for translating legal CSR into organizational performance. As such, a synergistic approach involving public institutions and private entities is necessary for successful CSR implementation, particularly in complex legal and cultural landscapes.

In summary, legal dimensions of CSR are significantly associated with improvements in organizational performance, mediated by internal factors such as commitment and external factors such as public trust. These relationships hold true across sectors and geographies, albeit shaped by

contextual variables. Thus, integrating legal frameworks into CSR initiatives is essential for fostering sustainable, ethical, and high-performing organizations.

The findings of this study emphasize the growing significance of the legal dimension in Corporate Social Responsibility (CSR) as a central pillar in corporate strategy, aligning with previous scholarship that highlights the transformation of CSR from a purely ethical or philanthropic endeavor into a legally embedded framework (Hamid et al., 2020; Becchetti et al., 2020). Legal compliance has become a cornerstone for building organizational trust and stakeholder loyalty, thereby enhancing corporate reputation in both local and global markets. This evolution represents a paradigm shift in CSR discourse, where companies are now evaluated not only on voluntary initiatives but also on the extent to which they embed legal norms and regulatory frameworks into their CSR policies.

In contrast to earlier literature that predominantly emphasized discretionary responsibilities, the current research underscores that legal compliance within CSR positively influences organizational image and transparency. Recent studies provide empirical evidence showing that firms adhering to legal CSR standards outperform peers in stakeholder trust and public perception (Hamid et al., 2020; Becchetti et al., 2020). Multinational corporations with robust legal frameworks are perceived as more credible and trustworthy, thereby establishing a clear competitive edge. This reputational capital, gained through regulatory transparency and ethical compliance, translates into stronger investor confidence and consumer commitment.

Moreover, the multidimensional nature of legal CSR, which intersects with ethical and economic dimensions, enables organizations to manage risk more effectively while promoting long-term sustainability (Hamid et al., 2020). Evidence from Becchetti et al. (2020) supports the argument that proper legal implementation reduces the risk of litigation, enforces consistency in stakeholder engagement, and strengthens internal governance mechanisms. The alignment between CSR reporting standards and legal frameworks, such as non-financial reporting obligations, has contributed significantly to enhancing corporate accountability and public trust.

Despite these advantages, systemic barriers and structural challenges continue to hinder the effective integration of legal CSR across various jurisdictions. Divergences in legal culture, enforcement mechanisms, and institutional maturity present significant obstacles, particularly in developing countries (Hamid et al., 2020; Becchetti et al., 2020). The fragmented legal environment, coupled with inconsistent regulatory enforcement, undermines the consistency and efficacy of CSR practices. Bureaucratic inefficiencies, insufficient internal resources, and poor alignment between corporate governance and external legal expectations create implementation gaps that diminish CSR's transformative potential.

The lack of harmonized global CSR standards further complicates implementation. While developed nations often maintain well-integrated systems for CSR reporting and auditing, developing countries face challenges due to weak institutional capacities and limited enforcement power (Hamid et al., 2020). The static nature of existing legal frameworks is unable to keep pace with dynamic business environments, resulting in CSR strategies that are reactive rather than proactive. As Becchetti et al. (2020) note, these structural deficiencies can render CSR initiatives symbolic, lacking real impact.



Another key systemic issue is the limited presence of legal CSR expertise within corporate structures. Inadequate training, absence of specialized compliance units, and misalignment between managerial and operational levels hinder effective policy integration (Hamid et al., 2020). This challenge is exacerbated by differing priorities within organizations regarding legal responsibilities, which can lead to inconsistent implementation. Bridging this internal disconnect requires both capacity building and cultural alignment across corporate hierarchies.

The inconsistency between international standards and national regulations creates a regulatory vacuum, especially for multinational companies operating in diverse legal environments. These firms must navigate complex compliance requirements that vary across borders, often lacking cohesive guidelines that align local practices with international expectations (Becchetti et al., 2020). The solution lies in developing globally recognized CSR standards and encouraging cross-border cooperation to foster regulatory cohesion.

The absence of strong incentive structures further weakens the enforcement of legal CSR. Without effective rewards or penalties, companies may adopt a minimal compliance mindset, undermining the strategic value of CSR (Hamid et al., 2020). Independent external monitoring and robust accountability systems are necessary to ensure that legal compliance translates into substantive corporate behavior. As Becchetti et al. (2020) argue, such mechanisms close the gap between formal adherence and meaningful impact.

In addressing these systemic hurdles, policy reforms and regulatory innovations have proven to be effective. Statutory mandates such as the Companies Act and mandatory CSR reporting requirements have successfully institutionalized CSR obligations in several jurisdictions (Hamid et al., 2020). These legal instruments enforce regular auditing and increase operational transparency, ensuring that companies remain accountable to both shareholders and the broader community.

Fiscal incentives, such as tax breaks and preferential credit for high-compliance companies, have been shown to stimulate investment in CSR initiatives (Becchetti et al., 2020). The integration of CSR into corporate governance frameworks, supported by global reporting standards like the Global Reporting Initiative (GRI), has strengthened stakeholder engagement and facilitated industry-wide benchmarking. These policy instruments not only reinforce compliance but also reward excellence in CSR performance.

Third-party certification mechanisms have emerged as vital tools in validating corporate CSR efforts. Independent verification enhances credibility and reassures stakeholders of the company's long-term commitment to social responsibility (Hamid et al., 2020). Regulatory support for certification schemes further reinforces transparency and creates an ecosystem of accountability.

Collaborative policy development between governments, private sectors, and civil society organizations has resulted in progressive CSR frameworks that reflect shared values of equity, transparency, and empowerment (Becchetti et al., 2020). Multistakeholder engagement ensures that regulations remain responsive to evolving market and societal demands. This participatory approach fosters inclusive governance and strengthens the legitimacy of legal CSR measures.

Disclosure-based regulations requiring standardized CSR reporting have driven improvements in investor trust and consumer loyalty. Regular, structured disclosures increase organizational accountability and align corporate behavior with stakeholder expectations (Hamid et al., 2020).

These measures encourage firms to continuously refine their CSR practices, reinforcing long-term value creation.

The synergy among policy instruments—fiscal incentives, international standards, certifications, and mandatory disclosures—creates a holistic compliance ecosystem. Such a framework encourages firms to move beyond mere regulatory compliance toward embedded CSR strategies that yield both reputational and economic benefits (Becchetti et al., 2020). Effective CSR legislation thus becomes a strategic asset, enabling firms to align market competitiveness with social accountability.

While substantial progress has been made, the literature identifies a persistent gap between CSR policies and actual implementation. Overcoming this challenge requires coordinated institutional efforts, enhanced regulatory oversight, and continuous stakeholder engagement (Hamid et al., 2020). The alignment of global and local frameworks remains essential to harmonizing CSR efforts across jurisdictions.

Ultimately, the integration of legal CSR within organizational strategy is contingent upon a comprehensive ecosystem of supportive policies, regulatory clarity, and robust enforcement. Future research should explore longitudinal impacts of legal CSR on organizational resilience, examine cross-sectoral differences in implementation effectiveness, and assess the role of technology in enhancing CSR monitoring and compliance. These avenues will contribute to refining legal CSR frameworks that are responsive, scalable, and sustainable in the face of global challenges.

## CONCLUSION

This narrative review highlights the centrality of the legal dimension in Corporate Social Responsibility (CSR) practices, confirming its significant role in enhancing organizational performance, stakeholder trust, and corporate reputation. The findings demonstrate that legal compliance within CSR frameworks contributes to improved internal discipline, heightened employee commitment, operational efficiency, and greater public acceptance. Importantly, the review confirms that organizational commitment and public trust act as critical mediators, strengthening the link between legal CSR implementation and performance outcomes. Despite these positive impacts, systemic and structural barriers—such as fragmented regulations, institutional weaknesses, and limited internal capacity—continue to hinder effective implementation across contexts. To overcome these challenges, policy instruments such as mandatory non-financial reporting, fiscal incentives, and third-party certification should be expanded and standardized. Furthermore, multistakeholder collaboration and regulatory harmonization are crucial to ensure context-sensitive yet globally aligned CSR frameworks. Given the gaps identified, future research should explore the longitudinal impact of legal CSR in diverse legal systems, investigate the effectiveness of certification schemes across sectors, and examine the intersection of legal compliance with emerging issues like digital governance and environmental accountability. Strengthening the legal dimension of CSR not only ensures compliance but also empowers organizations to transform legal obligations into strategic assets for sustainable value.

creation. Therefore, integrating legal CSR strategies remains a key pathway to overcoming implementation challenges and fostering long-term corporate legitimacy.

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